Exhibit P

JONATHAN A. BRAUN Vice President & Senior Workout Counsel Law Group

September 27, 2004

Bruce C. Pointowski Ropers, Majeski, Kohn & Bentley 80 North First Street San Jose, California 95113

RECVD Matter #_	SJO	RMKB
OCT	- 1 21	004
CALENDARE CORR OTHER	PLDG	

Key Equipment Finance a division of Key Corporate Capital Inc. 1000 South McCaslin Boulevard Superior, CO 80027

Tel: 720 304-1247 Fax: 720 304-1452

Email: jonathan_braun@key.com

RE: Broadband Office, Inc. preference claim

Dear Bruce:

Regarding the referenced preference claim, enclosed are photocopies of the following:

- 1. Both sides of the checks at issue, and a more legible copy of the endorsement stamp on the reverse side of the checks, indicating that the checks were deposited in a KeyBank N.A. account. As you may know, KeyBank is the parent corporation of Key Corporate Capital Inc and Leasetec was merged into Key Corporate Capital Inc. after it was acquired in the late 90's;
- 2. Both checks, with an indication on each check as to application to the various schedules under Lease #X163;
- 3. Lease #X163 and all Schedules, (1-6) including Bills of Sale and Assignments, and Notice letters to Broadband, Inc.;
- 4. Uniform Commercial Code Financing Statements, filed at or about the time of the Assignment, evidencing Leasetec as assignee;
- 5. Proof of Claim, filed by Key Equipment Finance f/k/a Leastec in Broadband's bankruptcy case, on June 21, 2001; and
- 6. In re Discovery Zone, Inc., 300 BR 856 (Bankr., Del, 2003), containing a good discussion of the "subsequent new value" defense that we would have available to us if the trustee were not precluded from filing suit against us because of the expiration of the 2 year period provided under 11 USC § 546(a).

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Hopefully, the enclosed items will assist TCC in its resolution of the trustee's claims. Please feel free to contact me if you wish to discuss this further.

Thank you.

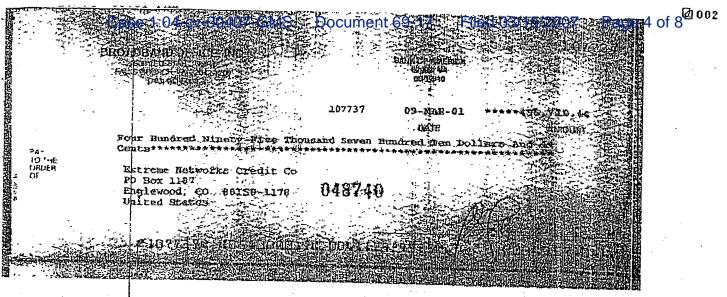
Very truly yours,

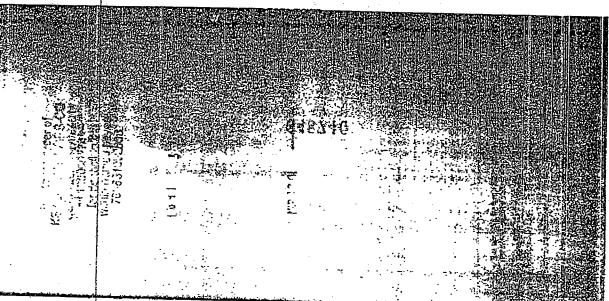
Jonathan A. Braun

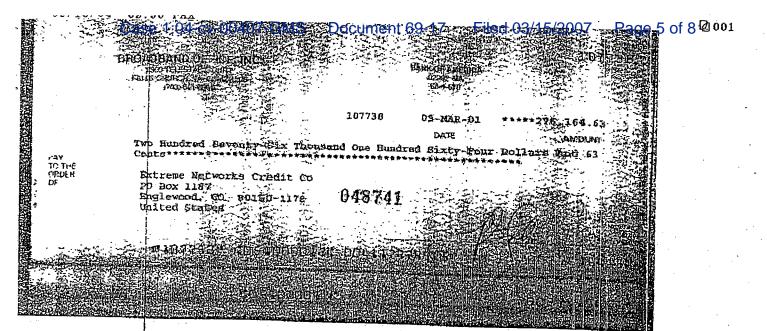
JAB:jdo

Enclosures

cc: Benjamin K. Riley







720-301-1488 Hous 2 projed



Endorsement Stamp

ray to the order of KEYBANK N A / IPS-CO SEATTLE WA 98401 →125000574 ← for deposit to the within named payee 769681002835

Lathy Canino Operations Supervesor 1303-806-347/

107737

BROADBAND OFFICE, INC.

2900 TELESTAR COURT FALLS CHURCH, VA 22042-1206 (703) 641-6000 BANK OF AMERICA 02992 VA 68-1-510

107737

09-MAR-01

*495,710.44

DATE

AMOUNT

PAY TO THE ORDER OF

Extreme Networks Credit Co

PO Box 1187

Englewood, CO 80150-1178 United States 048740

#107737# #051000017# 004112929525#

MAR 12 2001

BROADBAND OFFICE, INC.

•	Check Date:	09-MAR-01	Vendor: Extreme Network	s Credit Co	107737
Invoice N	0	Date	Description	Disc	Amount
1611818 1615296 1616184 1635622 1638107 1639003 1641725 1644386 1645324 1664372 1666324	29-N 30-N 12-D 18-D 21-D 27-D 29-D 31-D 12-J	IOV-00 X163 IOV-00 Leas DEC-00	e # X163-03 -01 Due 12/28/00 e # X163-04 e # X163-02 e # X163-05 e # X163-03 e # X163-06 e # X163-01 e # X163-04 AL PAYMENT/TECHNO -05 Jan	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	66,013.70 16,695.54 15,359.14 36,425.48 49,150.62 66,013.70 128,601.48 16,695.54 15,359.14 36,245.48 49,150.62
			Total:	0.00	495.710.44

107738

BROADBAND OFFICE, INC.

2900 TELESTAR COURT FALLS CHURCH, VA 22042-1206 (703) 641-6000 BANK OF AMERICA 02992 VA 68-1-510

107738

09-MAR-01

***276,164.63

DATE

AMOUNT

PAY TO THE ORDER OF

Extreme Networks Credit Co PO Box 1187

Englewood, CO 80150-1178

United States

048741

#10773B# #1051000017# 004112929525#

MAR 12 2001

IROADBAND OFFICE, INC.

Check Date: 09-MAR-01 Vendor: Extreme Networks Credit Co 107738

Invoice No	Date	Description	-, -	Disc	Amount
1564938	12-OCT-00	X163-02 Nov'00 short		0.00	346.85
1610229	18-NOV-00	X163-05 Dec'00	•	0.00	49,150.62
1667916	22-JAN-01	X163-03/ Pymnt Tech E		0.00	66,013.70
1670357	29-JAN-01	X163-06/ Pymnt Tech E		0.00	128,598.78
1671935	29-JAN-01	X163-01/ Pymnt Tech E		0.00	16,695.54
1671936	30-JAN-01	X163-04/ Pymnt Tech E		0.00	15,359.14

Total:

0.00

276,164.63